HIGH COURT OF CHHATTISGARH AT BILASPUR

DIVISION BENCH

CORAM : HON'BLE SHRI H.L. DATTU, CJ.
HON'BLE SHRI V.K. SHRIVASTAVA, J.

Writ Petition No.664 of 2002

PETITIONERS

1. M/s. Grasim Cement Staff Club, Grasim Vihar, Distt. Raipur – 493196, Represented by its Secretary, Sri Vidya Sagar Dixit, Aged about 43 years, Son of Late Sri Kailash Chandra Dixit
2. Sri Vidya Sagar Dixit, Son of Late Sri Kailash Chandara Disit, Aged about 43 years, Residing in Grasim Vihar Grasim Vihar, Raipur Dist.
3. Grasim Cement Vishwakarma Club Vishwakarma Colony Represented by Secretary Vishwanath Choudhary Aged about 41 yrs.
4. Vishwanath Choudhary S/o Late Sri Kalpu Choudhry R/o Vishwakarma Colony Grasim Vihar Raipur Distt.

Versus

RESPONDENTS

1. Union of India Through Central Board of Direct Taxes, Through Chairman, Central Secretariate, North Block, New Delhi – 110 001.
2. Grasim Industries Limited Through its Unit Grasim Cement Grasim Vihar Distt. Raipur
3. The Commissioner of Income-tax, Civil Lines, Raipur.

Present : Shri Gautam Bhaduri, counsel for the petitioners.

Shri Bhishma Kinger, Standing Counsel for respondent No.1. / Union of India.

Shri Amit Choudhary, Standing Counsel for respondent No.3.

ORAL ORDER
(Passed on 14th March, 2007)

The following oral order of the Court was passed by

H.L. Dattu, C.J.

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In this petition filed under Articles 226/227 of the Constitution of India, the petitioners have sought for the following reliefs:

> "a) issue an appropriate Writ of Certiorari or a direction in the nature of Writ of Certiorari quashing the Notification No.SO 940(E) dated 25.09.2001, reported in 251 ITR (St.) 81 (ANNEXURE-A) as violative of Article 301 and 304 of the Constitution of India;
>
> b) issue an appropriate Writ of Certiorari or a direction in the nature of Writ of Certiorari to quash Section 17 (2) (vi) as Parliament has delegated without authority of law and without any quideline, to select the items of perquisites and the valuation thereof to the Executive and the Rule-framing Authority;
>
> c) issue writ of Mandamus directing the assessing authorities constituted under the Income Tax act to permanently refrain from enforcement of the Notification No.SO 940 (E) dated 25.09.2001 reported in 251 ITR (St.) 81 (ANNEXURE-A)
>
> d) issue such other Writ or Writs or directions which this Hon'ble Court deems fit on the facts and circumstances of the case; and
>
> e) direct the respondents to pay the costs of this writ petition."

(2) Shri Amit Choudhary, learned counsel appearing for respondent No.3 would bring to our notice that the issue raised in this writ petition is squarely covered by the decision of the Apex Court in the case of **Arun Kumar & Others Vs. Union of India & Ors. (JT 2006 (12) SC 121).**

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(3) In view of the law declared by the Apex Court in Arun Kumar's case, in our opinion, relief sought for in this writ petition cannot be granted by us. Accordingly, the writ petition is rejected. Ordered accordingly.

Sd/-
Chief Justice

Sd/-
V.K. Shrivastava
Judge